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happened over the years is that the court, the Nebraska Supreme Court, has imposed conditions that are in addition to the statutory language that have been causing people concern. But they have added the additional language or additional conditions, if you will, as they have been discussing and construing the contents of 77-1511. Now if you happen to look at the statute books, you will see that 17-1511 (sic) on its face simply creates a rebuttable presumption in favor of the county board of equalization. That rebuttable presumption is that the decision of the county board will be upheld unless the opponent can show that the action of the county board was unreasonable or arbitrary. Now the Supreme Court in other cases...in cases has given us, I think, very clear definitions of what arbitrary and unreasonable, each one of those words, means. The most recent expression of that is in the Pittman vs. Sarpy County Board of Equalization case. I think lawyers and other people can look at those definitions and know what the content, what the meaning of those two words is and how they are going to be applied in a given case allowing them to predict outcomes. What the court has done in addition to the statutory language regarding a rebuttable presumption is added a burden of proof, and the burden of proof is what has been causing people the most grief, because the burden of proof has been expressed in language that the burden is to show by clear and convincing evidence that the action of the county board of equalization in fixing or determining the value of real estate is unauthorized or contrary to constitutional or statutory provisions governing taxation. That is a very high burden of proof. Now if you read the cases carefully, you'll see that the Supreme Court has never quite, in my opinion anyway, applied the language that I just read to you literally. However, it gets recited in the cases and people wonder whether or not they could ever appeal and when. So we are suggesting that you repeal 77-1511, as that has been the basis upon which the court has developed the burden of proof language that I have just cited to you. It is our belief that that high a burden is inappropriate if applied literally to persons who bring an appeal from a county board of equalization decision or the other decisions that they could appeal from. Now if we repeal 77-1511, all is not lost. There is another section of statute that expresses the rebuttable presumption, that is 77-505, I believe, and you will find that we will be